IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.996 OF 2000

The Commissioner of Income-Tax ..Appellant
Vs.
Shri.S.N.Singade ..Respondent

WITH
INCOME TAX APPEAL NO.997 OF 2000

The Commissioner of Income-Tax ..Appellant
Vs.
Shri.P.L.Dhuri ..Respondent

WITH
INCOME TAX APPEAL NO.998 OF 2000

The Commissioner of Income-Tax ..Appellant
Vs.
Shri.N.Thayalan ..Respondent

Mr.B.M.Chatterjee with Mrs.P.P.Bhosale for the Appellants.
None for the Respondents.

CORAM :- DR.S.RADHAKRISHNAN &
J.P.DEVADHAR,JJ.

DATE : 27TH FEBRUARY,2007

P.C.

1. Heard the learned Counsel for the Appellants.

The above Appeals were admitted on the following substantial questions of law:

> "Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in holding that the assessee was entitled to exemption under Section 10(10B) of the Income Tax Act,1961 in respect of the amount received under the Voluntary Retirement Scheme by the Assessee?"

2. The learned Counsel for the Appellants fairly states that the tax liability is less than Rs.2,00,000/- in all the above Appeals. In view of the Circular dated 27th March,2000, we dismiss the above Appeals.

(J.P.DEVADHAR,J.) **(DR.S.RADHAKRISHNAN,J.)**